

February 23, 2004



Acquisition

Allegations of the Defense Contract Management Agency's Performance in Administering Selected Weapon Systems' Contracts (D-2004-054)

This special version of the report has been revised to omit contractor proprietary data.

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Acronyms

DCAA	Defense Contract Audit Agency
DCMA	Defense Contract Management Agency
DFAS	Defense Finance and Accounting Service
DLA	Defense Logistics Agency
DSCR	Defense Supply Center Richmond
GAO	General Accounting Office
LMASC	Lockheed Martin Aeronautical Systems Company



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
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February 23, 2004

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE FOR ACQUISITION,
TECHNOLOGY, AND LOGISTICS
ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT AND COMPTROLLER)
DIRECTOR, DEFENSE CONTRACT AUDIT AGENCY
DIRECTOR, DEFENSE CONTRACT MANAGEMENT
AGENCY
DIRECTOR, DEFENSE LOGISTICS AGENCY

SUBJECT: Report on Audit of Allegations of the Defense Contract Management
Agency's Performance in Administering Selected Weapon Systems'
Contracts (Report No. D-2004-054)

We are providing this report for information and use. This audit is the second in a series of audits performed in response to allegations made to the Defense Hotline. No written response to this report was required, and none was received.

We appreciate the courtesies extended to the staff. For additional information on this report, please contact Mr. Bruce A. Burton at (703) 604-9071 (DSN 664-9071), or Mr. Rudolf Noordhuizen at (703) 604-8959 (DSN 664-8959). See Appendix C for the report distribution. Audit team members are listed inside the back cover.

By direction of the Deputy Inspector General for Auditing:

A handwritten signature in black ink, appearing to read "Mary L. Ugone", is positioned above the printed name and title.

Mary L. Ugone
Director

Acquisition Management Directorate

Office of the Inspector General of the Department of Defense

Report No. D-2004-054

(Project No. D2003AB-0017)

February 23, 2004

Allegations of the Defense Contract Management Agency's Performance in Administering Selected Weapon Systems' Contracts

Executive Summary

Who Should Read This Report and Why? Logistics planners and procurement officials for the C-130, F-22, and C-5 aircraft programs as well as personnel at the Defense Contract Management Agency should read this report because they oversee, negotiate, and administer functions at contractor facilities.

Background. This report is the second in a series of reports concerning allegations made to the Defense Hotline on the Defense Contract Management Agency's oversight of the contractor's performance on the C-130, F-22, and C-5 aircraft. The Defense Contract Management Agency, formerly the Defense Contract Management Command, is an independent combat support agency responsible for assessing contractors' manufacturing, production, and quality assurance processes. This report addresses allegations related to the pricing of spare parts under the C-5 Program Depot Maintenance contract (C-5 letter contract), payments made to Lockheed Martin Aeronautical Systems Company for delivered C-5 spare parts, management of the Risk Assessment and Management Program, and rotation of administrative contracting officers within Defense Contract Management Agency.

The allegation consists of four issues:

- The Government made duplicate payments on several C-5 spare parts.
- The Government paid excessive prices for an aircraft bracket.
- Supervisors can change the Risk Assessment and Management Program ratings to cover up contractor problems.
- The Defense Contract Management Agency rotated administrative contracting officers to make the contractor's life easy and set up the agency for failure.

Results. We did not substantiate the allegations. Government records showed that duplicate payments were not made to Lockheed Martin Aeronautical Systems Company for the sample of spare parts we reviewed. We did identify that a clerical error caused an overpayment of \$15,574.68 on one part selected, and officials agreed to take action to recover the overpayment. Defense Finance and Accounting Service records showed that the Government has so far paid less than the Government-recommended price for the aircraft bracket, but a final price has not been negotiated. In addition, although supervisory officials may change the risk rating in the Risk Assessment and Management Program, management controls are in place to ensure that the changes are not arbitrary.

Also, although rotations of administrative contracting officers occurred, officials from system program offices supported the rotations and did not view them as detrimental to their programs.

Apart from the allegations, we identified that the inventories in the Standard Automated Materiel Management System were not always accurate because manual payments made for spare parts were not recorded by individual spare part number in the database. Our office reported a similar problem in the October 2001 Audit Report No. D-2002-009, "Valuation of Inventories in the Defense Logistics Agency Standard Automated Materiel Management System." The report stated that the values assigned to inventories in Standard Automated Materiel Management System were not always accurate. The Director, Defense Logistics Agency Logistics Operations agreed to report inventory valuation as a weakness in the Defense Logistics Agency's Annual Statement of Assurance for FY 2001.

Management Comments. We provided a draft of this report on January 9, 2004. No written response to this report was required, and none was received. Therefore, we are publishing this report in final form.

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Background

We performed this audit in response to allegations made to the Defense Hotline concerning the Defense Contract Management Agency's (DCMA), formerly the Defense Contract Management Command, oversight of the contractor's performance on the C-130, F-22, and C-5 aircraft. This is the second in a series of reports addressing the allegations. Specifically, this report addresses allegations related to the pricing of spare parts under the C-5 Program Depot Maintenance contract (C-5 letter contract); payments made to Lockheed Martin Aeronautical Systems Company (LMASC) in Marietta, Georgia, and its successor Lockheed Martin Logistics Services in Greenville, South Carolina; the management of the Risk Assessment and Management Program; and the rotation of administrative contracting officers within DCMA.

DCMA Oversight and Guidance. DCMA is an independent combat support agency responsible for assessing contractors' manufacturing, production, and quality assurance processes. According to the DCMA Directive 1, otherwise known as the One Book, buying organizations rely on DCMA to enable them to meet readiness requirements, to establish alternative sources to meet logistics support requirements, and to select reliable suppliers. The DCMA resident offices are co-located at LMASC and Lockheed Martin Logistics Service to provide contract oversight.

The One Book was issued to assist DCMA officials with their contract oversight responsibilities. The One Book implements the DCMA policy for the performance of contract management functions, which includes applying risk management activities to specific defense suppliers under the cognizance of the contract management office. The One Book states that risk assessment is the process of determining the likelihood of meeting performance, schedule, and cost objectives, and the consequences of failure. The DCMA uses the Risk Assessment and Management Program to assess risk. The purpose of the risk management approach is to plan, assess, monitor, and document risk in contractors' key processes. A DCMA functional specialist is responsible for overseeing the Risk Assessment and Management Program to ensure that data entry is current, accurate, and complete. A point of contact is responsible for overseeing system access, reporting functions, and ensuring that management controls are in place.

DCMA employs administrative contracting officers who are responsible for day-to-day contract management. According to the Federal Acquisition Regulation, Subpart 42.302, "Contract Administration Functions," an administrative contracting officer's responsibilities may include ensuring contractual quality assurance, facilitating price negotiations, performing technical surveillance, and providing notification of inadequate performance on schedule, cost, and technical performance on acquisition programs assigned. The contracting officer plays a critical role in protecting the Government's interests during contract performance.

C-5 Letter Contract. The Defense Supply Center in Richmond, Virginia (DSCR), awarded LMASC an indefinite-quantity, 1-year letter contract SPO410-98-D-0002 in December 1997 with an option period of 6 months. The contract

action was initiated to satisfy a need for logistics support for the C-5 aircraft maintenance mission at Warner Robins Air Logistics Center. DSCR is one of the Defense Logistics Agency's (DLA) business units that provide logistics support for aviation weapon systems. The C-5 aircraft provides airlift support for national defense. The contract included a not-to-exceed price of \$86 million with plans to negotiate the final prices by June 1998. Included in the contract was a line item for 7,056 material parts that were priced at a not-to-exceed amount of \$60.1 million. The contract was awarded to LMASC and, in December 1998, the contracting officer executed a novation agreement that transferred the contract to Lockheed Martin Logistics Service, Greenville, South Carolina. Under the novation agreement, the legal responsibility of the contract changed from LMASC to Lockheed Martin Logistics Service, Greenville, South Carolina, for the remainder of the contract performance period. The contract number also changed to SPO400-98-D-9401.

Contract Negotiations. An integrated product team negotiated the spare part prices for contract SPO400-98-D-9401. The goal of the integrated product team was to acquire high quality goods and services for the Government, quickly and efficiently, at a fair and reasonable price. The integrated product team consisted of members from DSCR, DCMA, the Defense Contract Audit Agency (DCAA), and Lockheed Martin Logistics Service. In December 1998, almost 1 year after the award of the letter contract, an agreement on pricing was reached for 2,314 parts, including 42 manufactured parts and 2,272 purchased parts, at a price of \$8.6 million. In November 1999, Lockheed Martin Logistics Service submitted an additional cost proposal of \$[REDACTED] for 53 cancelled purchased parts and several manufactured parts. The Government accepted the amount that Lockheed Martin Logistics Service proposed and the contract was modified in June 2001. Prices for many of the other items, both manufactured and purchased parts, were not definitized because of problems with the contractor's proposals and accounting system. The Government is still waiting for the contractor to submit a closeout proposal for those items to the contracting officer for negotiation. One of the parts still awaiting a final price is the aircraft bracket that was alleged to have been bought for \$[REDACTED].

Spare Part Orders. To acquire a spare part, customers submit an electronic request into the requisition system. The request is transmitted to the vendor who obtains the part from inventory or purchases or manufactures the part; ships the part; and bills the Government for the contracted amount, which the Government then pays. The Defense Finance and Accounting Service (DFAS) provides finance and accounting services to DoD agencies, including DLA. DFAS processed the billings and payments on the C-5 letter contract.

Materiel Acquisition Unit Cost. From the time between contract award in December 1997 until the planned conclusion of contract negotiations in June 1998, DCMA and LMASC agreed that interim payments for spare parts ordered and delivered would be based on the materiel acquisition unit cost. According to DSCR officials, the materiel acquisition unit cost is the last unit price paid for the spare part as listed in the Standard Automated Materiel Management System. In December 1998, when negotiations for the 2,314 spare parts were completed, prices were adjusted to recognize the difference between the negotiated price and

the initial materiel acquisition unit cost paid to the contractor. The adjusted payment or credit was referred to as a manual payment.

The Standard Automated Materiel Management System is the on-line computer system that processes the technical, distribution, financial, contracting, and requirements functions of supply throughout the DLA. The Standard Automated Materiel Management System provides information on contracts, purchase data, procurement history, vendor identification numbers, stock numbers, delivery order numbers, expended quantities, and amounts.

Objectives

The overall audit objective was to determine whether DCMA management took appropriate action on the issues raised in the allegations. Specifically, we evaluated whether duplicate payments were made for identified C-5 spare parts, excessive prices were paid for an aircraft bracket, the Risk Assessment and Management Program was improperly manipulated, and administrative contracting officer rotations within DCMA resulted in an adverse effect to the Government. See Appendix A for a complete discussion of the audit scope and methodology.

Oversight Functions and Pricing of Spare Parts for the C-5 Aircraft at the Defense Contract Management Agency in Marietta, Georgia

We did not substantiate that the Government made overpayments or mismanaged oversight functions at the DCMA facility in Marietta, Georgia. Specifically, the complainants alleged that:

- The Government made duplicate payments on several spare parts for the C-5 aircraft.
- The Government paid excessive prices for an aircraft bracket.
- DCMA supervisors could change the Risk Assessment and Management Program ratings of subordinates to cover up contractor problems.
- DCMA rotated administrative contracting officers to make the contractor's life easy and set up the agency for failure.

Although we did not substantiate the allegations, we identified that a clerical error caused an overpayment of \$15,574.68 on one invoice. Officials at DSCR agreed to seek recovery of the overpayment. We also identified that the DSCR inventory valuation was distorted because manual payments for spare parts were not properly recorded in the Standard Automated Materiel Management System.

Spare Parts Pricing for the C-5 Aircraft

Allegation 1. The Government made duplicate payments to LMASC for eight spare parts under the C-5 letter contract. The alleged duplicate payments were based on the complainants' review of a commercial database called Haystack that includes parts information from more than 40 Army, Navy, Air Force and related databases.

Audit Results. We did not substantiate the allegation that the Government made duplicate payments for the spare parts. We reviewed the eight spare parts identified by the complainants and judgmentally selected an additional sample of eight spare parts for payment verification. Total payments made for the selected parts were \$2.5 million, or 21.7 percent, of the total payments of \$11.3 million paid on the C-5 letter contract. Appendix B provides a list of the parts, payments made, and associated delivery orders reviewed.

The complainants based this allegation on the contents of Haystack reports. The Government and contractors both use the Haystack to research costs in the procurement of spare parts. The Haystack reports provided to us by the

complainants indicated the potential for duplicative billings because they showed multiple entries for the same Lockheed Martin location, on the same date, for the same part number. The Haystack database does not always agree with official Government records, and officials informed us that duplicate information is common in the Haystack database.

We obtained payment information from the Standard Automated Materiel Management System, the payment database maintained by DFAS and an informal database maintained by DSCR. DSCR officials informed us that they maintained an informal database to track the payments made on the C-5 letter contract. That database contained payment information shown by national stock number and delivery order. DSCR officials provided a copy of the database and a list from the Standard Automated Materiel Management System for the 16 spare parts selected. We also obtained payment information on the 16 spare parts from DFAS. DFAS provided Funds History Inquiries of all payments made for each national stock number for each of the 16 spare parts. The paid amount listed on the Funds History Inquiries Report was the same amount reported in the DSCR informal database and the Standard Automated Materiel Management System procurement history report. None of the evidence indicated duplicate payments for the 16 spare parts; however, we identified an overpayment of \$15,574.68 because the quantity of units was listed incorrectly for one invoice. For national stock no. 5340-00-200-8560, delivery order 1498, the quantity was listed as each when it should have been listed as per 100. As a result, DSCR paid \$[REDACTED] for a quantity of [REDACTED] each for a total of \$15,732, instead of \$[REDACTED] for 19 for a total of \$[REDACTED], resulting in an overpayment of \$15,574.68. DSCR officials concurred with the finding and agreed to seek recovery of the overpayment.

Allegation 2. Although DCMA officials recommended a price of \$258.90, DSCR paid \$[REDACTED] for a 1-inch bracket, national stock no. 5340-00-140-8526, part 4P33139-102A.

Audit Results. We did not substantiate the allegation that the Government overpaid for part 4P33139-102A because a final unit cost for this part has not been negotiated. LMASC proposed a price of \$[REDACTED] for the manufactured 1-inch bracket in November 1999. In February 2000, DCMA developed a price recommendation of \$258.90. The payment history, dated June 2003, from the DFAS Standard Automated Material Management System showed a previous price of \$[REDACTED] for the 1-inch bracket. We did not review the details of the \$[REDACTED] price or the \$258.90 price. Therefore, we make no representation about the reasonableness or accuracy of either price. As of November 2003, the price had not been negotiated for the 1-inch bracket, a manufactured spare part. Until the contractor submits a closeout proposal for the C-5 letter contract that includes manufactured parts and the Government negotiates a final settlement, the total price paid for part 4P33139-102A remains unsettled.

Accordingly, DCMA and DCAA need to ensure that the data ultimately provided by the contractor is current, accurate and complete and results in a fair and

reasonable price for the Government. This is especially important for the aircraft bracket because of the large difference between the originally proposed price and other known pricing information.

Risk Assessment and Management Program

Allegation 3: DCMA supervisors could make changes to the Risk Assessment and Management Program and override subordinate ratings included in the Risk Assessment and Management Program to cover up potential contract problems.

Audit Results. DCMA supervisors may change information in the Risk Assessment and Management Program. However, we did not substantiate the allegation that the supervisors changed the ratings in the Risk Assessment and Management Program to cover up potential problems. DCMA employees did have varying amounts of access to the Risk Assessment and Management Program depending on their position and function. Several functional specialists evaluated different contractor processes, provided a rating for the process, and documented the basis for the rating. The DCMA management designates a supervisor to review the risk ratings, the information contained in the risk assessment, documentation to support the conclusion, and the associated risk management activities.

The supervisors do assign an overall rating for performance, schedule, and cost. Before they can change a Risk Assessment and Management Program rating, however, they must discuss and document their concerns with employees who assigned the initial rating. In addition, a single functional specialist for the Risk Assessment and Management Program oversees the process and ensures that entries into the Risk Assessment and Management Program are current, accurate, complete, and supported by sufficient documentation. We did not identify instances where supervisors changed the risk ratings or overrode risk assessments of the functional specialists.

Rotation of Administrative Contracting Officers

Allegation 4. DCMA management at LMASC rotated the administrative contracting officers to make the contractor's life easy and set up the DCMA organization for failure.

Audit Results. We did not substantiate the allegation. Although DCMA does not have a formal rotation policy, it does move administrative contracting officers among different programs at LMASC to diversify their experience and perspective. Movement may occur because a customer is displeased with an administrative contracting officer's performance, because of personality conflicts, for employee development, or to match administrative contracting officer skills with the requirements of the program. We interviewed program officials from the C-5, C-130, and F-22 system program offices. In their opinion, the rotation of the administrative contracting officers responsible for programs did not have negative effects on contract administration. A program official from the C-130 program office stated that the administrative contracting officer rotations were beneficial because they prevented the administrative contracting officer from getting too close to the contractor. A C-5 program official stated that the movement of administrative contracting officers was a positive and career-broadening

experience. Although DCMA management did rotate administrative contracting officers among the C-5, C-130, and F-22 programs, we determined that the rotations did not have adverse effects on the contract administration of the programs.

Manual Payments and Inventory Valuation

Under the C-5 letter contract signed in December 1997, LMASC would be paid the materiel acquisition unit cost for parts that it delivered until final negotiation of a price. Once the price was negotiated, a second payment (referred to as a manual payment) or credit would be paid to LMASC for the difference between the materiel acquisition unit cost and the negotiated price. DSCR officials explained that the initial payments made by DFAS were posted in the Standard Automated Materiel Management System. However, the manual payments were not posted in the Standard Automated Materiel Management System by individual part number. Accordingly, the unit price history for parts that had manual payments was misstated in the Standard Automated Materiel Management System. In total, LMASC was paid approximately \$2 million in manual payments; therefore, the DSCR inventory valuation in the Standard Automated Materiel Management System for those spare parts is incorrect because the manual payments were omitted from the unit price history for each spare part acquired under the C-5 letter contract.

We issued Report No. D-2002-009, "Valuation of Inventories in the Defense Logistics Agency Standard Automated Materiel Management System," on October 22, 2001, which stated that the values assigned to inventories in the Standard Automated Materiel Management System were not always accurate. Specifically, DLA reported \$9.1 billion as the inventory value in the Standard Automated Materiel Management System at the end of FY 1999; however, \$398 million was inaccurately valued because DLA had not established adequate procedures to ensure that the inventory was properly valued based on the latest purchase price information. As a result, the values of the inventory items maintained in the Standard Automated Materiel Management System could not be relied on to support the inventory amount on future DLA financial statements or to support the prices charged to customers. The report recommended that the Director, DLA establish an oversight process to identify and correct inaccurate acquisition costs at DLA inventory control points as reported in Standard Automated Materiel Management System. DLA agreed to report inventory valuation as a weakness in Defense Logistics Agency's Annual Statement of Assurance for FY 2001. Because that report already addressed the same problem that we identified and because the time period was identical, we are not making a recommendation in this report.

Conclusion

We did not substantiate that the DFAS made overpayments on spare parts, that DCMA supervisors changed the ratings on the Risk Assessment and Management

Program to cover up potential problems, or that DCMA administrative contracting officers were rotated to make the contractor's life easy at the DCMA facility in Marietta, Georgia. However, we identified a clerical error that caused an overpayment of \$15,574 for a spare part. DSCR officials agreed to collect the overpayment. We also identified an understatement of the inventory value in the Standard Automated Materiel Management System, which was reported in a prior audit report.

Appendix A. Scope and Methodology

We performed the audit to examine allegations made to the Defense Hotline that duplicative payments were made to LMASC, that a C-5 spare part was overpriced, that DCMA management overrode lower level employees' input within the Risk Assessment and Management Program, and that DCMA administrative contracting officers were rotated to make the contractor's life easy and set up the DCMA organization for failure.

We reviewed documents dated from December 1997 through June 2003. We reviewed policies for the Risk Assessment and Management Program and administrative contracting officer rotations, and applicable criteria for pricing the C-5 letter contract. We discussed the allegations with the complainants. We reviewed files for the C-5 letter contract and interviewed officials from DCAA, DCMA, DFAS and DSCR. We visited DCAA and DCMA in Marietta, Georgia; DSCR in Richmond, Virginia; and DFAS in Columbus, Ohio.

From DFAS, we obtained and reviewed the Funds History Inquiry report showing the total obligation expenditures to verify whether payments were made only once for the eight parts. We also reviewed the funds history for eight additional judgmentally selected parts. For the 16 selected parts, we reviewed copies of DLA memorandums made available by DLA. We did not verify the quantity of parts shipped by the contractor and received by the Government because it was not pertinent to the issues alleged. We also could not review the reasonableness of the prices negotiated for the 16 parts because the administrative contracting officer at DCMA, Marietta, Georgia, did not retain supporting documents.

We performed this audit from February 2003 through November 2003 in accordance with generally accepted government auditing standards. We did not review the management control program because the audit scope was limited to the allegations of mismanagement and overpayment for C-5 spare parts.

Use of Computer-Processed Data. We used computer-processed data from the Standard Automated Materiel Management System and the Haystack System. The Funds History Inquiry report is generated by the Standard Automated Materiel Management System. We did not test the general and application controls in the Standard Automated Materiel Management System or the Haystack.

General Accounting Office High-Risk Area. The General Accounting Office has identified several high-risk areas in DoD. This report provides coverage of the DoD Contract Management high-risk area.

Prior Coverage

During the last 5 years, the General Accounting Office (GAO), the Inspector General of the Department of Defense, and the Air Force Audit Agency have issued five reports discussing C-5 spare parts. Unrestricted GAO reports can be

accessed over the Internet at <http://www.gao.gov>. Unrestricted Inspector General of the Department of Defense (IG DoD) reports can be accessed at <http://www.dodig.osd.mil/audit/reports>.

GAO

GAO Report No. GAO-03-684-R, "Defense Inventory: Air Force Item Manager Views of Repair Parts Issues Consistent With Issues Reported in the Past," May 21, 2003

GAO Report No. GAO-01-693-T, "Military Aircraft: Cannibalizations Adversely Affect Personnel and Maintenance," May 22, 2001

IG DoD

IG DoD Report No. D-2002-009, "Valuation of Inventories in the Defense Logistics Agency Standard Automated Materiel Management System," October 22, 2001

IG DoD Report No. D-2003-115, "Allegations Concerning the Administration of Contracts for Electronic Flight Instruments on the C-130H Aircraft," June 30, 2003

Air Force

Air Force Audit Agency Report No. F2002-0003-C06100, "C-5 Aircraft Engine Replacement Requirements," March 22, 2002

Appendix B. Payment Verification for Sample of 16 Spare Parts

<u>National Stock No.</u>	<u>Delivery Order</u>	<u>Quantity</u>	<u>Total Payment*</u>
<u>Complainant Identified Parts</u>			
1560-00-141-8551	1368	0	
1560-00-146-3376	2127	1	
	2131	2	
	2175	2	
	026Z	17	
1560-00-009-9516	0675	2	
	2679	4	
	2449	0	
1560-00-422-8454	2684	0	
	2302	0	
1560-00-422-8490	2396	0	
	1814	3	
	2322	10	
1560-00-575-8486	2410	6	
	2558	6	
	0003	0	
	1016	1	
3040-00-350-0349	1040	3	
	0998	0	
<u>Other Selected Parts</u>			
5950-00-344-4442	0035	1	
	0064	1	
	0067	1	
1680-01-060-9878	0250	23	
	0316	7	
1680-01-334-6561	040Z	1	
5340-00-200-8560	1366	0	
	1498	1,900	
1560-00-166-2466	0613	9	

* Information obtained from an informal database provided by DSCR.

<u>National Stock No.</u>	<u>Delivery Order</u>	<u>Quantity</u>	<u>Total Payment</u>
3120-00-766-2056	001Z	75	
	004Z	124	
	2148	0	
	2512	6	
	2602	8	
	2709	5	
	2712	4	
1660-00-164-7354	0153	1	
1560-00-164-7350	0416	1	
Total			\$2,456,158.82

Appendix C. Report Distribution

Office of the Secretary of Defense

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Under Secretary of Defense (Comptroller)/Chief Financial Officer
Deputy Chief Financial Officer
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Assistant Secretary of the Air Force (Financial Management and Comptroller)
Auditor General, Department of the Air Force

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Team Members

The Acquisition Management Directorate, Office of the Deputy Inspector General for Auditing of the Department of Defense prepared this report. Personnel of the Office of the Inspector General of the Department of Defense who contributed to the report are listed below.

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